



OFFICE OF  
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
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Dear Ms. [REDACTED]:

This is in response to your letter dated January 23, 2001, addressed to The Honorable Charles O. Rossotti, Commissioner, Internal Revenue Service, in which you urged the Internal Revenue Service to delay the mandatory use of a new version of Form W-9. You stated that the new form, released only a few weeks before its effective date, resulted in a burden to your member credit unions, who use membership account agreements as substitute Forms W-9. You asked that the IRS postpone the effective date of the new Form W-9 to from January 1, 2001 to July 1, 2001, to provide additional time to print and distribute revised account agreements containing the new language.

In response to your concerns and similar comments from other affected taxpayers, the IRS has postponed the required use of the new Form W-9 until July 1, 2001. Announcement 2001-15, announcing this postponement, was published in the Internal Revenue Bulletin, I.R.B. 2001-8, on February 20, 2001. The announcement can also be found on the IRS web site, [www.irs.gov](http://www.irs.gov). The revised Form W-9, which includes a required certification that the taxpayer is a U.S. person, must be used for all new solicitations after June 30, 2001. Use of the new form is optional before that date. The requirement that foreign persons furnish their taxpayer identification numbers to payors on the appropriate Form W-8, rather than Form W-9, is still effective after December 31, 2000.

We appreciate your comments and hope this matter has been resolved to your satisfaction. If you need further assistance, please call Nancy Rose (ID #50-06240) at (202) 622-4910.

Sincerely,

Pamela W. Fuller  
Acting Branch Chief, Branch 1  
Administrative Provisions and Judicial  
Practice